

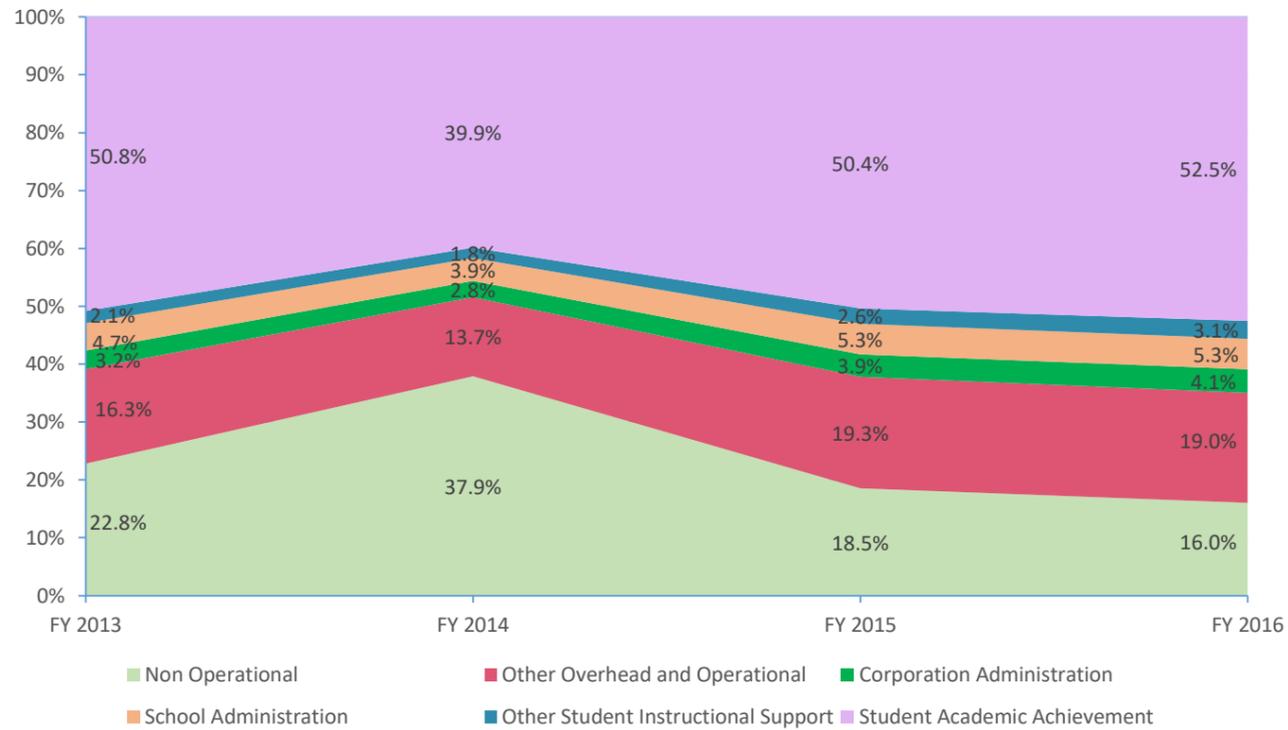
**School Corporation Expenditures by Account
Biannual Financial Report Data
Linton-Stockton School Corp (2950)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,078,354	56.3%	\$6,840,285	54.0%	\$6,746,404	50.8%	\$6,317,411	39.9%	\$6,257,480	50.4%	\$6,460,778	52.5%
Student Instructional Support	\$965,822	7.7%	\$1,290,318	10.2%	\$907,801	6.8%	\$909,729	5.7%	\$986,041	7.9%	\$1,027,168	8.4%
Total	\$8,044,176	63.9%	\$8,130,603	64.2%	\$7,654,205	57.6%	\$7,227,140	45.6%	\$7,243,521	58.3%	\$7,487,946	60.9%

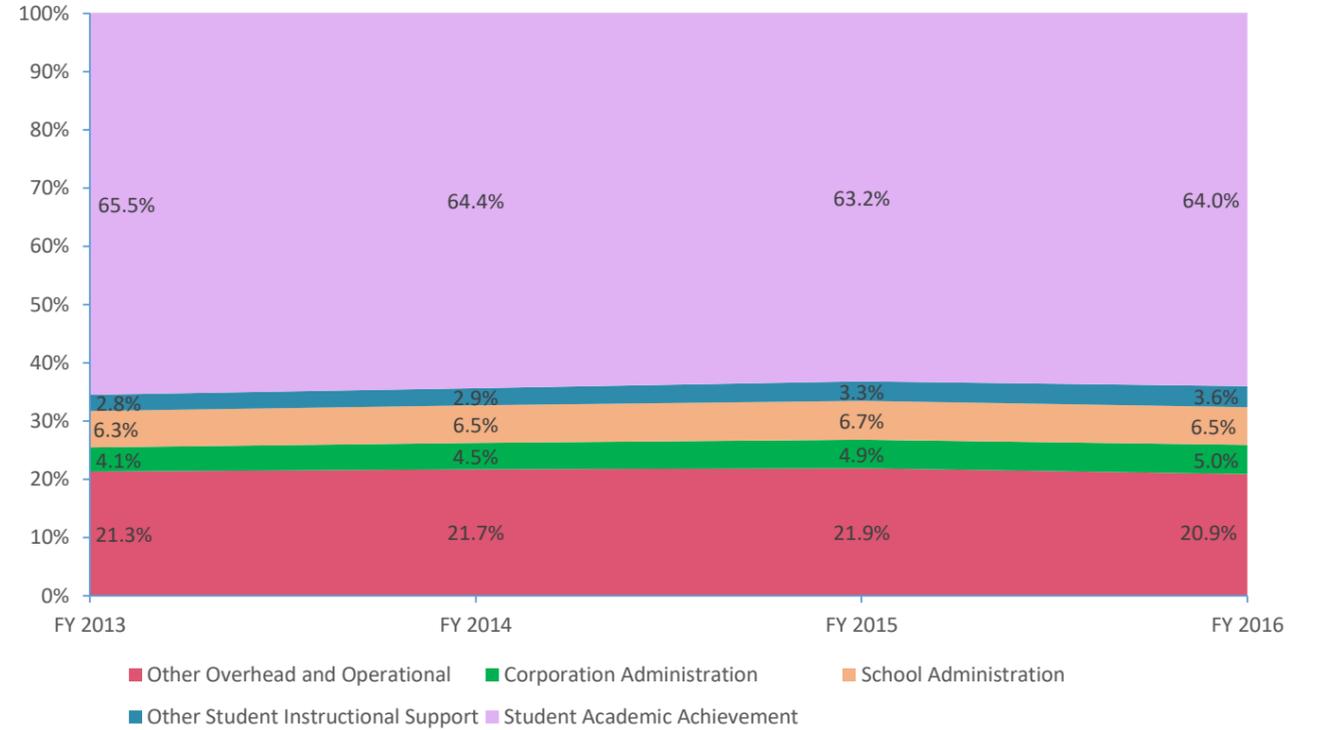
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,593,477	20.6%	\$2,655,477	21.0%	\$2,595,463	19.5%	\$2,612,581	16.5%	\$2,876,098	23.2%	\$2,840,619	23.1%
Non Operational	\$1,944,798	15.5%	\$1,887,086	14.9%	\$3,028,726	22.8%	\$6,006,737	37.9%	\$2,303,980	18.5%	\$1,972,193	16.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,538,275	36.1%	\$4,542,563	35.8%	\$5,624,189	42.4%	\$8,619,318	54.4%	\$5,180,078	41.7%	\$4,812,811	39.1%

Grand Total	\$12,582,452	\$12,673,166	\$13,278,394	\$15,846,458	\$12,423,599	\$12,300,758
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Linton-Stockton School Corp (2950)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$194,795	\$309,496	\$401,991	NA	106.4%	29.9%
11100	Regular Programs	Elementary	\$1,852,516	\$2,769,773	\$2,326,698	\$2,269,300	22.5%	-18.1%	-2.5%
11200	Regular Programs	Middle/Junior High	\$458,319	\$622,157	\$887,963	\$944,206	106.0%	51.8%	6.3%
11300	Regular Programs	High School	\$1,043,196	\$1,699,718	\$1,640,165	\$1,636,361	56.9%	-3.7%	-0.2%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$13,961	\$22,598	\$19,337	NA	38.5%	-14.4%
11470	Regular Programs	Vocational Education - Business Education	\$0	\$88,035	\$20,456	\$29,140	NA	-66.9%	42.4%
11510	Regular Programs	Vocational Education - Cooperative Education	\$57,179	\$0	\$0	\$0	-100.0%	NA	NA
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$0	\$25,818	\$4,553	\$0	NA	-100.0%	-100.0%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$6,841	\$0	\$0	NA	-100.0%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$9,431	\$34,517	\$21,281	\$23,633	150.6%	-31.5%	11.0%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$48,124	\$65,578	\$90,059	\$78,109	62.3%	19.1%	-13.3%
12350	Special Programs	Physical Impairment - Homebound	\$12,757	\$3,272	\$652	\$2,966	-76.7%	-9.3%	355.3%
12610	Special Programs	Learning Disability	\$327,418	\$390,750	\$352,379	\$378,961	15.7%	-3.0%	7.5%
12710	Special Programs	Equal Opportunity At Risk	\$46,266	\$0	\$0	\$0	-100.0%	NA	NA
12810	Special Programs	Special Education Preschool	\$38,500	\$35,750	\$0	\$0	-100.0%	-100.0%	NA
12900	Special Programs	Other Special Programs	\$51,651	\$0	\$0	\$0	-100.0%	NA	NA
13600	Adult/Continuing Education Programs	Special Interest Programs	\$18,106	\$5,232	\$0	\$0	-100.0%	-100.0%	NA
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$14,032	\$0	\$0	\$0	-100.0%	NA	NA
14100	Summer School Programs	Elementary	\$0	\$13,657	\$0	\$0	NA	-100.0%	NA
14200	Summer School Programs	Middle/Junior High School	\$3,884	\$7,862	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$0	\$17,725	\$3,325	\$4,277	NA	-75.9%	28.6%
16100	Remediation	Remediation Testing	\$22,760	\$0	\$0	\$0	-100.0%	NA	NA
16200	Remediation	Preventive Remediation	\$0	\$43,120	\$0	\$0	NA	-100.0%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$63,695	\$37,306	\$78,921	\$116,586	83.0%	212.5%	47.7%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$0	\$0	\$30,529	\$37,583	NA	NA	23.1%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$303,591	\$292,104	\$286,120	\$258,059	-15.0%	-11.7%	-9.8%
17900	Payments to Other Governmental Units Within State	Other	\$2,825	\$4,873	\$0	\$0	-100.0%	-100.0%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$24,291	\$2,500	\$0	\$0	-100.0%	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$81,047	\$97,210	\$72,024	\$61,099	-24.6%	-37.1%	-15.2%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$1,420	\$859	\$11,705	NA	724.0%	1263.0%
22210	Instruction	Library/Media Services - Service Area Direction	\$14,023	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$142,739	\$137,533	\$36,215	\$47,059	-67.0%	-65.8%	29.9%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$167,895	\$43,318	\$17,590	\$24,679	-85.3%	-43.0%	40.3%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$47,742	\$70,833	\$1,800	\$1,957	-95.9%	-97.2%	8.7%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$14,047	\$15,953	NA	NA	13.6%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$110,538	\$112,726	\$38,255	\$96,922	-12.3%	-14.0%	153.4%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$1,678	\$1,902	\$1,496	\$894	-46.7%	-53.0%	-40.3%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$181,194	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$5,145,394	\$6,840,285	\$6,257,480	\$6,460,778	25.6%	-5.5%	3.2%
Student Instructional Support									
21190	Students	Attend. & Social Work Serv. - Other	\$0	\$0	\$14,246	\$25,638	NA	NA	80.0%
21210	Students	Guidance Services - Service Area Direction	\$0	\$116,301	\$0	\$0	NA	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$164,656	\$197,547	\$161,491	\$153,499	-6.8%	-22.3%	-4.9%
21290	Students	Guidance Services - Other Guidance Services	\$0	\$177,577	\$0	\$0	NA	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$40,079	\$56,927	\$71,753	\$80,449	100.7%	41.3%	12.1%
21390	Students	Health Services - Other Health Services	\$606	\$0	\$0	\$0	-100.0%	NA	NA
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$53,235	\$79,695	\$68,846	\$69,544	30.6%	-12.7%	1.0%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$12,801	\$51,678	NA	NA	303.7%
24100	School Administration	Office of The Principal	\$409,391	\$634,584	\$592,445	\$583,001	42.4%	-8.1%	-1.6%
24900	School Administration	Other Support Services - School Admin.	\$0	\$27,687	\$64,460	\$63,360	NA	128.8%	-1.7%
Student Instructional Support Total			\$667,968	\$1,290,318	\$986,041	\$1,027,168	53.8%	-20.4%	4.2%

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$10,000	\$16,432	\$25,189	\$19,987	99.9%	21.6%	-20.7%
23150	General Administration	Board of Education - Legal Services	\$36,092	\$3,776	\$13,513	\$19,592	-45.7%	418.9%	45.0%
23160	General Administration	Board of Education - Promotion Expenses	\$850	\$3,389	\$3,343	\$2,810	230.8%	-17.1%	-15.9%
23190	General Administration	Board of Education - Other Governing Body Services	\$5,159	\$14,516	\$9,038	\$40,969	694.1%	182.2%	353.3%
23210	General Administration	Executive Administration - Office of The Superintendent	\$118,148	\$179,145	\$176,795	\$170,123	44.0%	-5.0%	-3.8%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$5,224	\$3,855	\$10	\$524	-90.0%	-86.4%	4921.6%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$104,486	\$107,744	\$114,623	NA	9.7%	6.4%
25120	Central Services	Fiscal Services - Service Area Direction	\$68,231	\$0	\$0	\$0	-100.0%	NA	NA
25150	Central Services	Fiscal Services - Payroll Services	\$302	\$1,346	\$1,813	\$2,344	677.1%	74.2%	29.3%
25160	Central Services	Fiscal Services - Financial Accounting	\$698	\$1,143	\$1,491	\$1,257	80.2%	10.0%	-15.7%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$610	\$365	\$0	\$0	-100.0%	-100.0%	NA
25196	Central Services	Fiscal Services - Other - Cash Change	\$100	\$0	\$0	\$0	-100.0%	NA	NA
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$1,408	\$61	NA	NA	-95.7%
25300	Central Services	Printing, Pub., and Duplicating Services	\$2,077	\$2,364	\$1,288	\$2,115	1.8%	-10.5%	64.2%
25600	Central Services	Public Information Services	\$0	\$0	\$16,887	\$18,115	NA	NA	7.3%
25750	Central Services	Personnel Services - Health Services	\$187,870	\$8,434	\$0	\$0	-100.0%	-100.0%	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$0	\$436	NA	NA	NA
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$112,000	\$99,000	NA	NA	-11.6%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$28,771	\$13,076	\$11,316	\$10,571	-63.3%	-19.2%	-6.6%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$46,140	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$682,534	\$1,084,152	\$1,040,263	\$954,605	39.9%	-11.9%	-8.2%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$6,398	\$21,296	\$33,110	\$27,141	324.2%	27.4%	-18.0%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$52,581	\$2,245	\$16,119	\$12,914	-75.4%	475.2%	-19.9%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$504	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$186,976	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$413	\$646	\$1,520	\$429	4.0%	-33.6%	-71.8%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$12,813	\$35,981	NA	NA	180.8%
26700	Operation and Maintenance of Plant Services	Insurance	\$109,278	\$101,755	\$126,772	\$124,079	13.5%	21.9%	-2.1%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$2,649	\$0	\$0	\$0	-100.0%	NA	NA
27010	Student Transportation	Service Area Direction	\$0	\$73,360	\$87,755	\$87,097	NA	18.7%	-0.8%
27100	Student Transportation	Vehicle Operation	\$33,238	\$58,325	\$72,450	\$76,810	131.1%	31.7%	6.0%
27200	Student Transportation	Monitoring Services	\$0	\$11,980	\$14,127	\$15,444	NA	28.9%	9.3%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$53,347	\$19,869	\$21,475	\$17,427	-67.3%	-12.3%	-18.8%
27400	Student Transportation	Purchase of School Buses	\$79,819	\$88,941	\$123,385	\$220,853	176.7%	148.3%	79.0%
27500	Student Transportation	Insurance on Buses	\$0	\$0	\$394	\$1,113	NA	NA	182.5%
27700	Student Transportation	Contracted Transportation Services	\$216,927	\$219,417	\$256,690	\$258,467	19.1%	17.8%	0.7%
27900	Student Transportation	Other Student Transportation Services	\$6,323	\$0	\$0	\$0	-100.0%	NA	NA
31100	Food Services Operations	Service Area Direction	\$24,618	\$37,584	\$30,701	\$31,536	28.1%	-16.1%	2.7%
31200	Food Services Operations	Food Preparation and Dispensing	\$113,492	\$159,529	\$180,619	\$175,373	54.5%	9.9%	-2.9%
31300	Food Services Operations	Food Delivery	\$158,266	\$0	\$0	\$0	-100.0%	NA	NA
31400	Food Services Operations	Food Purchases	\$0	\$245,714	\$251,324	\$252,899	NA	2.9%	0.6%
31900	Food Services Operations	Other Food Services	\$26,219	\$178,337	\$124,746	\$45,925	75.2%	-74.2%	-63.2%
Overhead and Operational Total			\$2,263,852	\$2,655,477	\$2,876,098	\$2,840,619	25.5%	7.0%	-1.2%
Non Operational									
33200	Category not Specified	Community Recreation	\$0	\$5,280	\$1,653	\$1,653	NA	-68.7%	0.0%
33400	Category not Specified	Athletic Coaches	\$103,929	\$100,599	\$99,503	\$102,320	-1.5%	1.7%	2.8%
33990	Other Community Services	Other	\$4,994	\$0	\$0	\$0	-100.0%	NA	NA
41000	Category not Specified	Land Acquisition and Development	\$0	\$0	\$7,965	\$57,724	NA	NA	624.7%
43000	Category not Specified	Professional Services	\$8,500	\$1,500	\$2,890	\$8,029	-5.5%	435.3%	177.8%
44000	Category not Specified	Educational Specifications Dev.	\$12,446	\$7,455	\$0	\$3,240	-74.0%	-56.5%	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$97,093	\$167,487	\$259,967	\$60,535	-37.7%	-63.9%	-76.7%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$0	\$199,506	\$177,673	NA	NA	-10.9%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$8,519	\$7,343	\$1,310	\$0	-100.0%	-100.0%	-100.0%

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$48,336	\$67,081	\$106,792	\$113,764	135.4%	69.6%	6.5%
46000	Category not Specified	Purchase of Moveable Equipment	\$930	\$0	\$0	\$0	-100.0%	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$66,557	\$86,515	\$83,410	\$45,826	-31.1%	-47.0%	-45.1%
49000	Category not Specified	Other Facilities Acq. and Construction	\$424,428	\$18,517	\$0	\$0	-100.0%	-100.0%	NA
51100	Principal on Debt	Bonds	\$243,417	\$140,000	\$180,000	\$130,906	-46.2%	-6.5%	-27.3%
51600	Principal on Debt	Other DLGF Approved Debt	\$6,834	\$0	\$0	\$0	-100.0%	NA	NA
52100	Interest on Debt	Bonds	\$0	\$108,279	\$64,816	\$28,948	NA	-73.3%	-55.3%
52200	Interest on Debt	Temporary Loans	\$0	\$51,009	\$0	\$0	NA	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$822,340	\$852,500	\$627,920	\$561,097	-31.8%	-34.2%	-10.6%
53150	Lease Rental	Buildings-Interest	\$0	\$227,628	\$663,749	\$675,778	NA	196.9%	1.8%
54200	Advancements and Obligations	Common School Fund - Principal	\$42,335	\$29,988	\$0	\$0	-100.0%	-100.0%	NA
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$1,022	\$0	\$0	NA	-100.0%	NA
60700	Category not Specified	Scholarships	\$4,765	\$14,883	\$4,500	\$4,700	-1.4%	-68.4%	4.4%
Non Operational Total			\$1,895,423	\$1,887,086	\$2,303,980	\$1,972,193	4.1%	4.5%	-14.4%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$12,204	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$2,129	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$2,735	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$349	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$299,754	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$49,010	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$60,944	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$8,150	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$4,941	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$869	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$772	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$140	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$1,492,082	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$245,086	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$264,499	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$40,614	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$4,320	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$760	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$675	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$122	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$119,660	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$2,609,814	\$0	\$0	\$0	NA	NA	NA